

Pacific Gas & Electric Company, Case No. 01-30923 DM
FTI CONSULTING, INC. (formerly Pricewaterhouse) - By Accountant

UST Analysis - 8/2/04

FINAL REPORT ON FTI CONSULTING FEES - BY ACCOUNTANT	
From 4/6/01 (Filing of PG&E's Chapter 11 case) to 4/12/04 (Effective Date of Plan)	
Total hours - 19,882.7	Total fees - \$7,917,497 *
* exclusive of special request of \$144,149 for previously disallowed and/or unbilled fees	

			HOURS BILLED										FEES BILLED											
			1st Fee	2nd Fee	3rd Fee	4th Fee	5th Fee	6th	7th	8th Fee	FINAL	Cumulative	1st	2nd Fee	3rd Fee	4th Fee	5th Fee	6th Fee	6th Fee	8th Fee	FINAL	Cumulative		
			Application	Application	Application	Application	Application	Application	Application	Application	Application	Application	Hours	Application	Application	Application	Application	Application	Application	Application	Application	Application	Fees	
			Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	To Date	Total	Total	Total	Total	Total	Total	Total	Total	Total	To Date	
Hourly Rate			4/01-7/01	8/01-11/01	12/01-3/02	4/02-7/02	8/02-11/02	12/02-3/03	4/03-7/03	8/03-11/03	12/03-4/12/04	4/12/04	4/01-7/01	8/01-11/01	12/01-3/02	4/02-7/02	8/02-11/02	12/02-3/03	4/03-7/03	8/03-11/03	12/03-4/12/04	4/12/04		
DIRECTORS & PARTNERS																								
Ho	Sr Mng Dir.	\$450/\$475/\$550	537.7	333.6	298.6	218.0	261.1	542.1	539.9	212.3	608.2	3,551.5	\$241,965	\$150,120	\$134,370	\$99,450	\$124,023	\$257,498	\$261,493	\$116,765	\$334,510	\$1,720,193		
Young	Director	\$375/\$425/\$450	564.0	582.9	388.4	369.5	328.2	131.5	61.3	122.1	100.4	2,648.3	211,500	218,588	145,593	142,373	139,485	55,888	26,053	54,945	45,180	1,039,604		
Lumsden	Sr Mng Dir.	\$595/\$625	431.0	289.3	213.8	194.9	356.6	345.2	223.9	215.1	172.0	2,441.8	256,445	172,134	127,157	115,966	212,177	205,394	135,615	134,437	107,500	1,466,825		
Reiss	Sr Mng Dir.	\$595/\$625	288.2	193.0	186.3	78.1	95.1	68.8	43.2	43.9	30.8	1,027.4	171,479	114,805	110,821	46,470	56,585	40,936	26,355	27,438	19,250	614,138		
Hamilton	Sr Mng Dir.	\$640/\$625	216.0	245.7	124.7	62.9	23.0	13.6	33.7	81.6	8.7	809.9	138,240	157,248	79,808	40,256	14,720	8,704	21,141	51,000	5,438	516,555		
Ghazi	Director	\$425/\$450	0	0	0	0	46.3	0	240.3	67.2	23.0	376.8	0	0	0	0	19,678	0	105,758	30,240	10,350	166,026		
Kitchin	Director	\$425/\$450	0	0	0	91.8	157.3	50.3	13.1	57.3	0.0	369.8	0	0	0	39,015	66,853	21,378	5,895	25,785	0	158,925		
Drzemiecki	Director	\$495	164.0	0	0	0	0	0	0	0	0	164.0	81,180	0	0	0	0	0	0	0	0	81,180		
Pellervo	Partner	\$595	8.9	31.4	8.3	9.8	0	0	0	0	0	58.4	5,296	18,683	4,936	5,831	0	0	0	0	0	34,746		
Keenan	Partner	\$640	51.3	0	0	0	0	0	0	0	0	51.3	32,832	0	0	0	0	0	0	0	0	32,832		
McManus	Partner	\$495	0	40.1	2.0	0	0	0	0	0	0	42.1	0	19,850	990	0	0	0	0	0	0	20,840		
Schulte	Director	\$450	39.0	0	0	0	0	0	0	0	0	39.0	17,550	0	0	0	0	0	0	0	0	17,550		
Hermann	Director	\$375	0	0	0	0	0	0	2.0	0	10.0	12.0	0	0	0	0	0	750	0	3,950	0	4,700		
Rudolph	Partner	\$595	3.8	0	0	0	0	0	0	0	0	3.8	2,261	0	0	0	0	0	0	0	0	2,261		
McClennan	Director	\$450	2.5	0	0	0	0	0	0	0	0	2.5	1,125	0	0	0	0	0	0	0	0	1,125		
Galanis	Partner	\$595	0	1.0	0	0	0	0	0	0	0	1.0	0	595	0	0	0	0	0	0	0	595		
Sub-total, Partners & Directors			2,306.4	1,717.0	1,222.1	1,025.0	1,267.6	1,151.5	1,157.4	799.5	953.1	11,599.6	\$1,159,873	\$852,023	\$603,675	\$489,360	\$633,519	\$589,797	\$583,060	\$440,610	\$526,178	\$5,878,093		
MANAGERS, SR. ASSOCIATES AND ASSOCIATES, CONSULTANTS																								
Neis	Consultant	\$325/\$345/\$365	603.3	644.8	452.6	437.5	0	334.0	387.5	513.6	99.6	3,472.9	\$196,073	\$209,560	\$147,036	\$144,834	\$0	\$115,230	\$136,144	\$187,464	\$36,354	\$1,172,695		
Sin	Associate	\$175/\$185	0.0	259.0	275.0	311.1	215.8	150.5	13.1	0		1,224.5	0	45,325	48,109	55,677	39,923	27,843	2,424	0	0	219,300		
Perfit	Consultant	\$200/\$215/\$295	284.6	55.6	8.4	1.7	141.1	118.2	1.4	12.2		623.2	56,920	11,120	1,680	366	30,337	25,413	301	3,599	0	129,736		
Ortwein	Associate	\$200	276.2	136.0	0.0	0.0	0	0	0	0		412.2	55,240	27,200	0	0	0	0	0	0	0	82,440		
Vandervoort	Manager	\$375	144.0	89.9	0	0	0	0	0	0		233.9	54,000	33,713	0	0	0	0	0	0	0	87,713		
Lu	Manager	\$400/\$425	8.5	54.8	45.8	18.5	0	0	0	0		127.6	3,400	21,920	18,320	7,400	0	0	0	0	0	51,040		
Ackerman	Senior Assoc.	\$300	121.0	0.5	0	0	0	0	0	0		121.5	36,300	150	0	0	0	0	0	0	0	36,450		
Samson	Senior Assoc.	\$275/\$290	0.0	0.0	27.7	87.9	0	0	0	0		115.6	0	0	7,614	24,173	0	0	0	0	0	31,787		
Amaya	Consultant	\$275	0	0	0	0	68.7	0	0	0		68.7	0	0	0	0	18,893	0	0	0	0	18,893		
Bellazain	Consultant	\$295	0	0	0	0	0	0	6.8	6.0		12.8	0	0	0	0	0	0	2,006	1,770	0	3,776		
Other Mgrs, Associates			800.9	215.9	77.2	0	38.2	37.2	2.8	11.7	20.9	1,204.8	237,728	67,126	21,833	0	11,266	10,979	840	4,037	5,256	359,064		
Sub-total, Managers & Associates			2,238.5	1,456.5	886.7	856.7	463.8	639.9	411.6	543.5	120.5	7,617.7	\$639,661	\$416,114	\$244,592	\$232,448	\$100,419	\$179,465	\$141,715	\$196,870	\$41,610	\$2,192,893		
Paraprofessionals			0	0	113	209	58	156.6	41.3	54.0	34.0	665.4	0	0	4,632	8,900	3,190	8,613	2,268	2,971	1,871	32,445		
TOTAL			4,544.9	3,173.5	2,221.3	2,090.7	1,789.4	1,948.0	1,610.3	1,397.0	1,107.6	19,882.7	\$1,799,533	\$1,268,137	\$852,899	\$730,708	\$737,128	\$777,874	\$727,043	\$640,450	\$569,659	\$8,103,519		
													Less Disallowed Fees											
Additional PWC hours (primarily M. Hamilton) sought separately by PWC													Adjusted Fees											
							100.4	62.0																
							Total Additional: 162.4																	
													\$1,613,511	\$1,268,137	\$852,899	\$730,708	\$737,128	\$777,874	\$727,043	\$640,450				
Decision	Order dtd.	Order dtd.	Order dtd.	Order dtd.	Order dtd.	Order dtd.	Order dtd.	Order dtd.	Order dtd.	Order dtd.	Order dtd.	Order dtd.	12/21/2001	03/08/2002	07/22/2002	10/29/2002	02/28/2003	07/07/2003	11/13/2003	02/26/2004	\$7.9M excludes final req.			
													Additional PWC fees from 2/04 PWC fee request:		\$63,216		\$39,680							
													Total Additional:		\$102,896									
of \$144,149 of prev. disallowed /unbilled fees.																								